At a meeting of the Board of Managers of the Thirtieth Annual Fair of the American Institute, held at the rooms of the Institute, No. 351 Broadway, last evening, the following resolutions were unani-

mously adopted:

Revised, That the heavy blow which the American Institute
Revised, That the heavy blow which the American Institute monely adopted:

Readred. That the heavy blow which the American Institute Readred. That the heavy blow which the American of the heavest and the set of the heavest and the set of the Readred of the Readred of the Readred of the Readred of Managers in mode. The residence has been been successful to the greening losses which have fallen upon the thousands of exhibitors who had intracted the present to their industry, such agreet the complete the theoretic transfer to their negative, and agreet the complete the residence of their calculty, and agreet the complete the remainder of the readred of the re

curp part," can hever are and the mine see the control of the cont purpose. The Committee were instructed to examine their adaptation, and report thereon.

The Board of Managers held a private meeting at

The Deard is the Institute last evening. It appearing evident from the facts chetted relative to the fire, that it was the work of an incendary, it was resolved to recommend the offering of a reward of \$5,000 for the recommendated and convection of the parties who set fire to

the building.

A meeting of the members of the American Institute A meeting of the members of the American Institute

was held last evening at the Rooms, No. 354 Broad
way, for the purpose of taking some action, upon the
recommendation of the Board of Managers and Board
of Trustees, on the subject of offering a reward for the
detection of the supposed incendiary who set fire to
the Crystal Palace.

Gen. Hall, presided, and after the ordinary routine

residue, minutes, &c., had been disposed of Mr.

Gen. HALL presides, and after the ordinary routine frading minutes, &c., had been disposed of, Mr. Leosage made a few remarks relative to the calamity which had betallen the Institute, while holding the most successful Fair ever held by them. He then stated that a large number of the exhibitors and con-tributers had expressed their carnest desire to make spother effort to get up an exhibition this seaso another effort to get up an exhibition this season, and although he was auxious to see them accommodated is this respect as far as possible, he much doubted whether another exhibition could be gotten up this season that would prove satisfactory to the exhibitors, or creditable to the Instante.

Mr. Bustinosand that a large number of persons had been examined, and from the testimony clicited, there could be no doubt but the fire was the work of an incendiary, and favored offering a reward of \$3,000 for the detection of the meendiary.

Mr. LEONARD said that the water in the Dis-tributing Reservoir could only be thrown about eight feet above the main floor of the Paince; that there was a man ready at the hydrant with hose attached, and a wrench on the hydrant ready to be turned at a moment's warning.

Mr. VAN ORDEN thought the fire was the result of

carelessness on the part of the managers or their em-

Mr. Backus took occasion to state that when the Mr. Backus took occasion to state that when the Fairs were held in Castle Garden he used to tremble when he observed the lack of provision against accident by fire; that on obtaining possession of the Crystal Palace, and arranging for holding a Fair in it, his first attention was directed to the examination of the facilities of extinguishing fires, and he soon found that there were no less than seventeen hydrants in the building; hose were provided, and every man employed in the building knew what hydrant to turn on it case of a arm; that about ten days ago employed in the building knew what hydrant to turn on it case of a arm; that about ten days ago he went on the roof of the building and failed to discover any water in the Reservoir; he felt sure that the water was not as high as usual by nearly 15 feet. It had been intimated that gas had been allowed to escape into the building; he desired to deny that such was the case; it had been turned off the night before, and kept turned off; the smell of fluid, gas or camphene had been noticed near where the fire first broke out; that there were four powerful engines with a thousand feet of hose, beside another thousand feet of hose belonging to the Institute in the building at the time, but the fire traveled tate in the building at the time, but the fire traveled at such a rapid rate that in 16 minutes from the first discovery the dome fell in.

Dr Reese offered a resolution in favor of author

the Board of Trustees to offer a reward of \$1,000, in case the Committee engaged in investigating the origin of the fire should report that it was the work of meendary. Mr. Backes moved to amend by authorizing the

Board of Trustees to offer a reward of \$5,000 at ones for the detection and conviction of the incendiary or or the detection and conviction of the incendary or incendaries who set fire to the Crystal Palace.

Dr. Ress: contended that there was nothing before the meeting to show that the fire was the work of an incendary.

Mr. Jacqu'es, Chairman of the Committee appointed

to investigate the cause and origin of the fire, stated that although the Committee had not completed their that although the Committee had not completed their labors, he left prepared to state that they had examined a large number of persons, including all the floor clerks, and had manimously arrived at the conclusion that the fire was the work of an incendiary; that there was at the time no fire within 150 feet of the place where the flames were first discovered; that the fire originated in a small vestibule outside of the building, which was kept closed, there being nothing in it but some wooden patterns of the iron work used in the construction of the building. Considerable discussion eraned relative to the

Considerable discussion examed relative to the amount of the proposed reward—the Board of Trus Amount of the proposed Feward the Real of Alexander tees having recommended \$1,000, and the Board of Managers \$5,000; and much feeling was exhibited as to which recommendation was entitled to the most weight. Finally ex-Alderman Ctians, son Choules, by way of compromise, proposed \$3,000, which was finally carried. The meeting then adjourned.

Mass-Meeting of the Fire Department, -The Chief-Engineer issued a call for a mass meeting of the Department at Fireman's Hall, last evening, to consider the best means of replacing the apparatus destreyed by the fire at the Crystal Palace last Tuesday. Mr. Howard occupied the chair, and Jas. F. Wenman officiated as Secretary. The Chief-Engineer stated that it was uscless to petition the Common Council to replace the engines and hose carriages burned, as there was no appropriation for it, and it might require years to get them to act upon the matter. A resolution was offered to appoint a Committee of thirty to solicit subscriptions toward rebuilding the machines. This was streamously objected to on the part of many of the foremen, who held that it was the duty of the Common Council to make good the loss of Corporation property; and at all events, they contended that only officers of the Department were entitled to meet in that Hall. The resolution prevailed, however, and the following Committee was after considerable dispute appointed, but few of the gentlemen named being present pointed, but few of the genicinion manies being present;
David Miliken, Win, H. Washkara, Matt, T. Broman, John
S. Beider, Noah L. Yarnham, John A. Cregier, Henry B. Venn,
Henry M. Graham, Philip W. Engs., John Lynes, William A.
Woodholl, James Smith, Carlies Norwood, Charles McDougal,
Win, Williams, James A. Carolin, Albert J. Delatour, John
Chancy, Alonno Slote, Zophan Mills, Hy. A. Burr, Andrew J.
Garaev, Win, Thompson, John Fax, David Build, Geo. R. Cenber, Walter Smith, Wu. Raines, Cora Osborne, Janes Y. Watkins.

The meeting then adjourned.

ANNEXESS BIBLE UNION .- The attendance at the meetings of the Bible Union yesterday was very large, and the proceedings highly interesting. The Committees on Scriptures in the various languages pre sented their reports, which were adopted by the meet ing. Addresses were delivered by about twenty of the clergy, including Dr. Francis of Virginia, and Dr. Conant of the Final Committee on revision.

GRAND LARCENY.-A follow who gave his name as William Henry was yesterday detected in the act of steading a quantity of conting-cloth valued at \$46, the property of Mr. George M. White of No. 191 Broadway. The accused was arrested by Officer Wager, and on being taken before Justice Welsh, he was com witted to answer.

POLICE COMMISSIONERS,-The Board met vesterday the office in Broome street. Nothing of special impertance was done, save to refer the organization of the Mayor's Squad to the Committee on Discipline.

—In addition to those already mentioned by us as lest on the Austria from this city, Mr. Christian Heintz, who was a druggist, and lived last on the corper of Fourteenth and Market streets, and was coming over with the two sisters from Kaiserlautern, in Bavaria. Among the lost we also Mr. Abrams, who was a large of the children dealers. varia. Among the lost was also site of the a clothing dealer on Main street.

[St. Louis Democrat.

BOARD OF ALDERMEN.

Oct. 7, 1858.-President CLASOV in the chair and a quorum present.

A communication was received from the Mayor, submitting the subjoined Message from Mr. P. T. Rojas

mitting the supposed statement of the Venezuelean Commission:

NEW-YORK, Oct. 6, 1832,

To his Honor DANIEL F. TIEMANN, Mayor of the City of New

To his Honor Daviet. F. Themass, Supered the Corporation in Section in the City of Vacenta, are desired a forgressing their statistics to the authorities and cilizens of this Republic wines of corrously received Gen. J. A. Pargim the year 1850. Having been sent to this city by the Government of Venezuela, to present to Gen. Parz to decree by which he is recalled to country, we have also been charged with the pleasing duty of making known to the monitorial authorities of this city, the our country, we rate also been charged with the pleasing day of making known to the mondelpai authorities of this city, the sentiment of the National Convention show alluded to, in view of titler public and spontaneous expression of feeling toward Gen. Paez at the time of his arrival in this metropolis.

We beg that your Honor will name the day, from and place, which and where we may comply with the terms of our commission. I remain, respectfully, your obedient servant, the half of the Commission.

Appended to this document was a message from the Maxim session.

Appended to this document was a message from the "Our citizens have ever been ready to welcome among them the distinguished stranger, and when Gen. Pacz arrived in our city an exile from his mative country, he received that attention due to an eminent man and consistent patriot; and the Common Council afterward caused his portrait to be procured for the purpose of placing the same in the Governor's Room, where it is now deposited.

"As an appropriate way of receiving the thanks of the National Convention of Venezuela, which the Commissioner is charged to present to the Municipal authorities of this city, I would recommend that both Beards of the Common Council receive the same from him at a joint meeting in one of the Clambers, as may be agreed upon by your homorable body.

charged to present to the Sanacras and relative the same from him at a joint meeting in one of the Chambers, as may be agreed upon by your honorable body.

"DANIEL'F. TIEMANN, Mayor."

Referred to a Special Committee.

Mr. Adans introduced an ordinance for the better regulation of the Firemen of the City of New-York, requiring them to report twice a year to the Board of Fire Commissioners their lists of members and the amount of duty performed by each Company, on pain of expulsion from the Department of the Foreman and Secretary of each Company neglecting, so to do. Referred to the Committee on Ordinances and Fire Department.

An ordinance to compel the owners and lessees of tenant houses to build drains from their houses to

enant houses to build drains from their houses to onnect with the sewers in the streets in front of said

houses was adopted.

The subjoined document from the Counsel to the orporation was ordered to be printed at length on

the Hilburges:

To the Board of Adderman:

Ta the Board of Adderman:

I aminguired of by your resolution of the 4th October luxtoreport my reasons for not complying with a resolution of the Common Common Common Lawsed August 26, 1857, for the purpose of facilities my be payment of a judgment recovered by Robert W. Lowber sagainst the City, and the payment of which was resisted by the financial szent of the Government, in defiance of the substitution of the Common Council.

And I have the honor to reply that, upon a careful perusal of the resolutions of August, 1857, it will be observed they are not mendatory upon me, but rather an expression of the intention of

the legislation of the Common Council, and when such legislation of the Common Council, and when such legislation of the third of the they have no right or power to "refuse obscience to such legislation, because they may deem it may be or impundent. On the contrary they are only in the "legislative direction of the Common Council, not passed in violation of inav."

And in the same connection, I call your attention to a judicial exposition of the powers of the Common Council over the subject matter of the Lowber sale, chain and judgment. The same ludge, in the opinion from which I have quoted, save, "I do "not consider that the discretion of the Common Council over the subject in the opinion from which I have quoted, save, "I do "not consider that the discretion of the Common Council in "legislation can be controlled by the Courts. If they have an "thorty to legislate, their discretion as to what should be a passed or rejector to a matter confusion for theseocless." Always confident that in good time the Courts in this case undersus a savenum of pudicial judgment, to take any manual

Statement No. 3 shows the receipts and expenditures for the City Government, including "Trust Funds," for tweive menths preceding July 1, 1838.

The totals of this statement are as follows, viz.:

Receipts ... # (1,436,320 R2 Expenditures ... | 14,038,750 12

time years.

The increase of taxation from year to year may be

The increase of taxation from year to year may be seen by the following summary, viz.:

Tax levy for 1855, \$5,328,189 47 Tax levy for 1855, \$5,843,822 38

Tax levy for 1852, \$2,323,34 99 Tax levy for 1856, 7,75,455 72

Tax levy for 1852, \$2,378,258 93 Tax levy for 1856, \$2,55,455 72

Tax levy for 1854, \$2,92,334 99 Tax levy for 1856, \$2,22,931 31

Tex levy for 1854, \$4,81,255 54]

The expenses of the City and County of New-York are provided for by an annual tax: the revenues of the Corporation, and all receipts for property sold, being plenged to the public creditors for the payment of the city debte. A mere increase of taxation, therefore, when the rapid growth of the city is considered, is not of itself evidence of unfaithfulness of the public agents, or of extravagance in the public expenses of the Courts, the Board of Education, the Alms-House, Police, &c. The Common Council and the Departments lee, &c. The Common Council and the Departments have no excuse for any material increase of expense, except with those Departments which are connected with the construction of buildings and machinery for the Fire Department, the repair and cleaning of the streets, and other work which increases with the extension of the city.

the Fire Lonartment, the repair as a cleaning of the streets, and other work which increases with the ex-tension of the city.

While the growth of the city may be referred to a justifiable cause for a considerable increase of tax-ation, is it sufficient to justify an increase of more than three millions and a-half of dollars, in the short period from 1853 to 1858?

The levy of 1851 was haved mainly been the expenom 1855 to 1855 . The levy of 1855 was based mainly apon the expen-

ditures of 1852, and included \$7 12,000 for arrestage of 1852. The valuations, comparing 1863 with 1858, are as follows:

Valuation for 1856. \$531,194,280
Valuation in 1853. \$635,302

The itereased valuation of property, comparing 1853 with 1858, is about 28; per cent, and the increase of taxation, comparing the same years, is more than 70 per cent.

0 per cent.
The Municipal Government is censured for the ex-

The Municipal Government is censured for the extravagant expenditures from the City Treasury and the great increase in annual taxes. These complaints are too well founded to warrant a general denial. The Common Council and the Departments are sometimes held responsible for seemingly excessive increases in laxes over which they can exercise no control. This is particularly the case with the 21 mill tax for the support of the State Government, and the j mill tax for the support of the State Schools, amounting in 15% to.

By reference to statement No. 4, it will be seen that the increase of \$3,551,441 26, from 1833 to 1838, is principally for the following objects:

	1853.	1535.	Increase.
ims-House	\$335,000 00	\$6.0,000.00	\$ 220,000 00
terest on Revenue Bds	75,000 (0)	325,000,00	257,005.00
KATICA	205,000.00	284, 490, 00	349,490 00
tate Schools	129,971 91	\$32,063 90	100,001.99
ity Schools	604,000 00	1.25.013 00	522,013 00
	177	50,000.00	.50,000 00
ommissiones of Rec'd.	300,000 00	460,634 00	162,634 00
shing Lamp Dist's	615,000 00	8811,548 63	273,543,60
tate Tax	173.408 23	1.172.542 51	1,069,235 00
entral Park Interest		285,700 00	265,700 00
lospital, Blackwell's Isl.		100,000 00	100,000 00
tospital, Diacament a san	4001	J	
Increase 1856 over 1855			\$1,460 7 GT
In the year 1833		unemed for !	his accomba-
ID THE VENT LOSS O	THE COL WINE	TAURDON AND A	MACHINE CONTRACTOR

tion of land for the Central Park. The cost of this land, according to the awards of the Commissioners of Estimate and Assessment, was \$5,127,877.30 Add for the purchase of Amenal lot. 275,000.00

It makes a total cost of lands for the Central Park of \$5,42,537 39.

The annual interest on the debt created for the payment of the Central Park is payable by taxation, and the sum included in the tax levy of 1838 for this object is \$165,706.

There has already been borrowed under the law for the improvement of the Central Park the sum of \$600,000 the interest of which is payable by the interest.

the improvement of the central rank the sum of \$20,000, the interest of which is payable by taxation. There is included in the tax levy of this year the interest on \$50,000 only, the amount borrowed in 1857.

Statement No. 5 shows the revenue received by the Commissioners of the Sinking Funds for the payment of the city debt, the source from which it was derived and analysis of the same.

and application of the same.

The amount received during the year ending June Statement No. 6 shows the receipts and expenditures for the year ending June 30, 1858, on account of the sinking fund for the payment of interest on the city debt: Racance in bank July 1, 1657..... Amount received during 12 months, ending June 30 .. \$544,165 12

1.369,001 22 Statement No. 7 shows the amount of the perma-nert city debt on the first of July 1838, and also the amount of stocks and other securines held by the Commissioners of the Sinking Fund for the payment

of this debt:
The total amount of debt is.
The Commissioners have purchased from time to time, and hold as an investment, a portion of the stock which forms part of this debt, equal to.

Bonds, mostrages, &c. 607,016 54 Hudson River Railread Bond. 10,000 10

It appears by this statement that during the twelve-months preceding July 1, 1838, revenue bonds were issued to the amount of \$5,588,050; and during the rame period there was pand \$5,116,050.

There was i-sued during the same period assessment bonds to the amount of \$157,000, and the amount paid was \$112,500.

was \$112,500.

Sale of the Brick Church Properly.

An addition has been made to the capital of the sinking fund of \$67,500, arising from the sale of the land on which the Brick Church was erected, granted to the Rev. Mr. Rogers, in the year 1760, at an annual rent of ferry pounds, which was reduced by the Corporation, by a release, dated the 3d of September, 1780, to twenty-one pounds three shillings, at which sam it remained until the sale of the property on the 18th of May 1856.

sum it remained until the sale of the property on the 11th of May, 1856.

The church, by the terms of the grant, was author-ized to hold the land granted so long as it was used for a church or cemetery, and was not appropriated for "private secular uses."

arrangement between the Trustees of the Caurch and the Commissioners of the Suking Fund, the property wasseld at public auction under a stipulation that the church should receive 75 per cent, and the Corporation 25 per cent of the amount for which the same should be add.

should be sold.

The sum of \$2.0,000 was bid for the property, and of this sum the city received \$67,500; \$.550 being to \$60,000. of this sum the city received \$67,500; \$7,500 being pine down, and a mortgage being given for \$50,000. On the 2d March, 1838, the mortgage was paid off in full, the principal being \$60,000, and the interest \$60,000.

The sinking fund is thus realizing an interest on \$67,500, being equal to \$4,7.5, instead of the former rest reserved of \$52.50.
On the 6th of April, 1853, the Controller made a re-

rent reserved of \$52.50.

On the 6th of April, 1853, the Controller made a report to the Coundssioners of the Sinking Fund, emboracing a full history of all the facts connected with the grant and the arrangements respecting the settlement between the Church and the Corporation. (See Doc. No. 37 of Board of Aldermen of that year.)

The Commissioners of the Sinking Fund, as will be seen by reference to that document, were not mountmons in favor of fixing the proportion to be received by the Corporation at 25 per cent; but three of the Commissioners were in favor of making the settlement on those terms.

In the report of the Commissioners of the Sinking Fund, presented to the Commos Council, the following consideration was suggested as entitled to weight with the Municipal Government, viz.

"There is another view of this subject, of great moment, which falls more immediately within the range of the dates of the legislative branch of the City Government. We added to the taxt, that if the proposed arrangement is carried into effect, it will add when the property is improved probably \$400,000 or \$100,000 to the catally prepared by reference to the tax-roll of the Second Ward for the year 1858, that the total amount assessed on the site occupied by the Brick Church and sessed on the site occupied by the Brick Church and the buildings thereon, is \$193,000 which yields to the city in taxes, at the rate fixed in 1838, about \$3,000. Parement of Chatham street, the Bowery and Fourth

Parement of Chatham street, the Bowery and Fourth areans, Ac.

On the 22d of May, 1853, the Common Conneil passed a resolution authorizing the Commissioner of Repairs and Supplies to contract with Russ & Reid for the censtruction of the pavement known as the "Russ Pavement," the entire wiath of the carriage-way, from carb to curb, through Park row, Chatham street, the Bowery and the Fourth avenue, "around Union square, to unite with the termination of the work to be done by the parties of the second part under a contract heretofore executed between the parties to these presents for the paving of Broadways."

"the parties to these presents for the paving of Broad"way."

The price to be paid for this pavement from the City
Treasury was \$6.50 per superficial yard, and the contract also provided, that "all the old materials should
"belong to the contractors."

A question having been raised as to the validity of
this agreement, the contractors laid down one thousand
yards of the pavement in Park Row, in order to test
the question, and demanded payment of the Controller,
and on his refusing to pay, applied to a Judge of the
Supreme Court for a writ of mandamus against him.
In the meantime, two tax-pavers commenced proceedings in the Supreme Court to obtain an injunction,
on the ground of the invalidity of the contract. An
injunction was granted by Judge Roosevelt, and subsequently dissolved on an application by the contract-

injunction was granted by Judge Rossevelt, and subsequently dissolved on an application by the contractors to Judge Edmonds.

The case of the tax-payers was argued in November,
1853, on appeal to the five Judges of the Supreme
Court, three of whom, Judges Rossevelt, Mitchell and
Edwards, decided in favor of making the injunction
perpetual—Judges Edmonds and Morris dissenting.
The mandatus case of Russ & Reid vs. A. C. Flagg
came up before three of the Judges, and two of them,
Judges Edmonds and Morris, decided that the Controller was bound to draw his warrant in favor of Russ
& Reid for the amount due them for the work actually
performed under the contract. (See Doc. No. 16,
1854, Board of Aldermen, page 2024, After consultation with the Coursel to the Corporation it was contion with the Counsel to the Corporation it was con-cluded not to appeal, but pay for the work done, \$33,000, provided Russ & Reid would surrender and cancel their contract, which was accordingly done November 5, 1855. In July, 1856, the Board of Councilmen passed a

In July, 1836, the Board of Controller to inquire and resort to that Board "as to the nature and extent of the obligations of the Harlem, Third-avenue and Second-avenue Railroad Companies respectively, in regard to the pavement in Chatham street, the Bowers and Fourth avenue to Fourteenth street; also as to what share, propertion or amount the said Companies, respectively or collectively, will pay to-ward the cost of paving said thoroughlare, or any and which parts thereof, with granite, specifying and which parts thereof, with granite, specifying particularly as to the different kinds of granite pave-

"ment."

The full statements of facts in reply to this resolu-tion is contained in Documents 61 and 70, Board of Councilmen, 1854. It is shown by the second decu-ment referred to, that a measurement and computa-tion was made by Mr. Ewen, embracing that portion of the Russ contract, commencing from a line near the Brick Church, through Chatham street, the Bowery and Fourth avenue to Seventeenth street, and thence around Union Park, so as to connect with the Russ

Payement in Brondway.

The total number of square yards embraced in this computation was 91.0.0. The apportionment of this quantity, as required by the terms of the resolution, was made by Mr. Ewen, as follows, viz.:

1,929 7,281

In Document No. 61, the Controller, after expressing an opinion that the raincoads ought to be required to pay a just proportion of the pavement proposed to be put down, remarked as follows:

on down, fen arged as follows:

"Mr. Ewen has called my attention to a description given in 'Millington's Engineering' of the pavement used in Lordon. I have had this transcribed and an-

exed, marked B."
This pavement, which appears to be of a very solid. and superior character, can be put down, as stated in the work referred to, at \$1.50 per superficial yard. In the length of the stone, Mr. Ewen regards this kind of payement as superior to the Belgian paye.

need.

If a pavement of this description, or that of the Belgian pavement, could be fuithfully and permanently done for twenty shillings or three dollars per yard, if would be for the best interests of the city to pave all the principal thoroughfares in this manner as soon as practicable.

The work of Millington was published in 1839, and The work of Minington was published in 1839, and in it he says the pavement, with granite blocks hedded in sand, had then been tested for twenty years. It has now been tested for thirty-five years, and an engineer of great experience, who has recently examined a portion of the pavement, gives a favorable account of its permanence and the even surface presented after long use.

In the use of the Belgian pavement, and that described in the work of Millington, there is no patent to shut out competition, and thus double the cest of this work to the city. Any intelligent mason or paver can take the specification in the work of Millington and lay down as good a pavement as that described in it, which, at the time he wrote, had withstood the second verest tests in the principal streets of London for 20 years.

In document No. 70, before referred to, it was com-

years.

In document No. 70, before referred to, it was computed that the saving in putting down the 91,076 superficial yards of Belgian pavement in lieu of the Russ pavement, would be equal to \$318,766; and if the several railroads paid their proportion of the expense according to the number of square yards embraced in their grants, the saving to the city would be \$381,562. In that estimate the Belgian pavement was computed at \$3 per superficial yard.

The work was contracted for on the 22d day of July, 1856, and has been completed by John Pettigrew at \$2.19 per superficial yard. This will produce a saving to the tax-payers of the city on the whole work of \$402, 200 50. A statement is annexed, marked No. 11, which shows the number of square yards laid down in 1856, 1855 and 1858, and the amount paid in each of those years, 10 per cent being reserved according to the terms of the contract. The final estimate of the work has not yet been completed, but it appears by the measurements on which payments have been made that the result is as follows, viz:

1856.

Certificates for 14,252 yards, at \$2.19, less 10 Pct. \$23,083 20

Certificates for 14,252 yards, at \$2.19, less 10 P et. \$23,083 90 Certificates for 5,352 yards. Certificates for 22,614 yards.

27,966 yards, at \$219, less 10 \$ ct. 55,121 00 ficates for 51,1467-18 yde., at \$210, less 10 Pet. 100,009 54 Total. \$184,019 44

Certificate s for 95,5647-16 yds., at \$6.50, contract for Russ pavement. \$666,668.53

Certificates for 95,5647-16 yds., at \$7.19, contract for Belgium pavement. \$24,467.91

has been reported to the Finance Department.

3,250 loads, at 50 cents per load, is equal to \$2,956
This makes the total value of the paving stone equal to \$14,176; producing a total awing to the city, in the comparison between the Russ pavement and the Belgian pavement, of \$16,576.52.

Since the preceding statement was prepared, the survey and measurement of the whole work done under the contract with Mr. Pettigrew has been com-pleted by Edward Ewen and John J. Screell, who were selected for this purpose by the Controller.

They report the number of superficial yards at 94,9.8. This exceeds by 1,583 11-18 superficial yards

94,9.8. This exceeds by 1,583 11-18 superficial yards the quantity given in the preceding statement, and on which the enlealations in that statement are based. This addition of 1,589 11-18 yards, at \$2.19 per yard, will add \$3,468 11 to the cost of the pavement exceuted by Mr. Pettigrew. The saving to the Corporation on this additional amount being \$5,825 36, and making the total saving on this job \$123,491 88.

Commissioners for Conging and Indexing the Records of the City and County of New-York.

These Commissioners, in a communication dated June 16, 1858, made application to the Board of Supervisors to add to the tax levy for 1888 the sum of \$500,000. The communication making this request is in the following words, viz:

"I am directed by the Board of Commissioners of Records to request of your Honorable Boay an appropriation for them in

of your Honorable Body an appropriation for them in list of this year, in the som of \$500,000, Respectfully yours, W. C. WETMORE, "Chairman of Board of Come, of Records."

This communication was referred to the Committee

on Angual Taxes.

The Committee, in their report on the tax levy, did not include anything for the Commissioners for copy-

not include anything for the Commissioners for copying and indexing the records.

On the 27th of July, the Board of Supervisors adopted a resolution requesting the Commissioners to report to the Board "the amounts heretofore appropriated for the work under their charge; the amount expended; for what description of work paid; to when paid; the proposals received by them from the persons who estimated for the work; a copy of the contract, with a specimen or sample of the work contracted for, and the amount necessary tolfully "complete the same."

On the 3d of August, the Commissioners of Records reported that the previous appropriations made

On the 3d of August, the Commissioners a Reconstruction that the previous appropriations made amounted to the sum of \$550,000, and that the expenditures, or sums for which certificates had been issued, amounted to \$570,141.54.

At the same time, the Commissioners sent to the Board of Supervisors a copy of their report to the State Senate, and they add that they have issued certificates upon the Courty Transport for expenses intificates upon the County Treasurer for expenses in-corred by them subsequent to said report to the Sen-ate, dated March 17, 1858, to the amount of \$54,-

Previous to the confirmation of the tax levy, the Supervisors refused to add the sum of \$300,000, but included in the tax levy the sum of \$50,000 for the use of the Commissioners of Recends.

After the confirmation of the tax levy, and after the rate of tax was inserted in the several tax rolls, application was made to the Supreme Court for a mandamus

cation was made to the Supreme Court for a mandamus to compel the Supervisors to add the additional sum of \$1.5,100 to the tax levy. As this subject is one of great interest to the tax payers, it is proposed to give a brief history of such matters connected with preparing indexes to the public records as are known to the Finance Department from 1852 to the present time. The following is taken from a communication made by the present Controller to the Board of Altermen, Feb. 9, 1854, see Doc. No. 16, 1854, Board of Aldermen, and 25.

Feb. 9, 1854, (see Doc. No. 16, 1854, Board of Aldermen, page 367):

'It November, 1552, a committee of the Board of Supervisors used a contract with Arthur & Burnett and Collins, Bowne & The Secretary with Arthur & Burnett and Collins, Bowne as for indexing the records in the offices of the County Clerk, rister and Surrogate. It was estimated that the expendition and the contract would amount to two or three hundred used dollars. For this work, or a portion of it (an index to records of the Register's office), an estimate was made by a records of the Register's office), an estimate was made by a the records of the Register's office, an estimate was made outputs formon on such data as could be obtained, while amounted to \$214,000. Mr. Banks, a well known and responsible publisher and hookseller, had an estimate made, and red to do the same work in a substantial manner for \$20,000. (a mining at this matter, as I believe in all its bearings, and a mining the laws in regard to indexing and keeping records the counties. I came to the conclusion that the sufficient make such a contrast did not exist, and gave the contract notice that no further advances would be made until the Coordia decided this ourselvance.

desided this question. On the let of August, 1853, the Board of Supervisors passes On the let of Anguer, 1833, the Board of Superior recolutions sanctioning the surresuler of the contracts, to be emercial on actilement of the accounts by the Controller. These contracts are now in this department, and an appropriation has been made for the estilement and for paying the records. (See page 187 of Documert No. 17 in regard to tax levy of 1854.) The namureties, so far as they have not been printed, and the sheets which have been printed, will be delivered to the city when the estilement is made."

The stam of \$5,310 was appropriated for the purpose, and made to Couling Review & Co. and their contract

and paid to Collins, Bowns & Co., and their contract was surrendered and canceled, and the sum of \$2,343 50 was paid to clerks for copying records. The previous sums advanced to Wn. H. Arthur & Co., and to clerks for copying, make a total of about \$13,000. \$13,000.
After the surrender of these contracts, it was sup-

posed that the large draft on the Treasury, for per-formance of work at prices four times as much as it could be done for by the most substantial and reliable could be done for by the most substantial and reliable business frms in the city, would be prevented. It seen became evident, however, that those who had sufficiented this fat job had given it up merely for the purpose of changing the scene of operations from this city to the capital of the State. In the Winter of 1855, a bill was introduced into the Legislature, and massed in April of that year, appoint.

In the Winter of 1800, a bill was introduced into the Legislature, and passed in April of that year, appointing Commissioners to perform the same or similar services which in the contracts of Wm. H. Arthur & Co., and Copins, Bowne & Co. were to have been done and Copins, Bowne & Co. were to have been done.

Supervisors. This act reads as follows:

The People of the State of New York, represented in Senate and Jasembir, do enset on follows:

SEC I Win, C. W. thoore, Jonathan Nathan, Richard Bustered and Gros. P. Nelson are hereby appointed Commissioners of Recercis for the City and County of New York, with full powers to examine into the condition of the records, documents, maps and trobers in the offices of the City and to have the same sopied and protein of the arrears of personal taxes uncold in such form and to such an extret as they may deem proper, and to do such an the such as a project and protein of the arrears of personal taxes uncolded in such forms as the public interest may requery. Sed Clerk, Resister and Surveyate shall be explicit Commissioners are returned for each year from 1841 to 1837, and the amount collected by Augustus Purdy for each of these mount of the records and the each of these mount collected by Augustus Purdy for

Chek, Register and Surregate shall be excepted Commissigners in reference to their respective offices.

Sic. 2. The said Commissioners shall receive no compensation for their services. The necessary expenses incurred by them shall be paid by the County Treasurer, upon the certificate of said Commissioners, and the Supervisors of said sity and county are breby authorized to raise by tax the amount required to defray the same.

Sic. 3. This set shall take effect immediately.

By the Charter and the Ordinances, no money can be drawn from the Treasury, except on the warrant of the Controller, countersigned by the Mayor; and the Mayor and Controller cannot legally sign such warrant unless they are authorized to do so by a previous apprepriation by the Common Council. The preceding law disregards sill these barriers for the protection of the Treasury, and provides that "The necessary expenses incurred by the Commissioners shall be paid by the County Treasurer upon the certificate of said "Commissioners's baild."

"Commissioners."

The Charter and the Ordinances require that appropriations shall be made at the close of each year for the expenditures of the city and county for the subsequent calendar year; and these appropriations are made on detailed and specific estimates from the sevral departments through the Controller, which es-ir ates are submitted to the Common Council, are used by the two Bourds, and signed by the Mayor. The appropriations thus made and sanctioned by the acts of the Legislature form the basis of the tax levy of the year succeeding such estimate and appropri-

Ation.

No such formality seems to be required by the act above quoted; but without any submission to the Common Council, or any previous estimates of the required sums to be expended, the Commissioners, in the month of June or July, presented to the Board of Supervisors their requisition for \$100,000 or \$300,000, for what they deem necessary for the expenses of the Commissioners, unaccompanied by any detailed estimate showing the reasonableness of their demand.

In addition to the estimates required to be submitted to the Common Council, previous to an appropria-

In addition to the estimates required to be submitted to the Common Council, previous to an appropriation by that body, the charter and the laws require that all accounts in which the city or county is interested, either as debtor or creditor, shall be audited and ettled by the Finance Department.

The law establishing the Record Commission excludes the Finance Department altogether from any charge of the expenditures under said law, and while it provides that the County Treasurer shall pay, that payment is to be made on the certificates of the Commissioners, without any authority on the part of the Treasurer to examine or audit the accounts on which the certificates of the Commissioners are based. This is the character and requirements of a law passed by the Legislature in 1855, without any memorial from the Common Council, or application from the taxpayers, as is believed, under which the following sums have been drawn from the tax-payers, and paid from have been drawn from the tax-payers, and paid from
the Tressury to the Commissioners, viz:

In the year 1856. \$50,000
In the year 1866. \$50,000
In the year 1857. \$30,000
In 19.58, as before stated, the Commissioners applied

At 18.38, as before stated, the Commissioners applied to the Board of Supervisors to put into the tax levy the sum of \$300,000, and that body has added \$52,000, which, if the collections of taxes are made in the form in which the tax books are confirmed, the whole sum paid by the city and county, including the year 18.88, will be \$000,000 for indexing the records in the public It appears by a statement furnished to the Finance

Department by the County Trensurer, that the sum of \$5.0,000, heretefore raised by tax, has been paid as follows, viz: Bowns & Hashrouck, for paper, printing and work Bowne & Hashrouck, for paper, printing and work detection. \$341,501 15 McSpedon & Baker, for paper, printing and work date. 157,567 40 313 39 2,254 05 1,455 00 8,981 21 29,275 45

544.525 15 Other amounts have since been paid, which exhaust the whole sum of \$350,000.

The Controller has not heretofore alluded to the operations of the Commissioners for copying and indexing the records, for the reason that hone of their transactions were required by the law before quoted to be submitted to him. A controversy, however, has arisen between the Commissioners and the Supervisors which threatens serious embarrassment to the operations of the treasury, and which justifies, if it does not require, the Controller to exhibit the peculiar position of the Finance Department in regard to the tax levy of 1858. There has already been horrowed by the Controller from the 1st of January to the 1st of September, 1858, the sum of \$6,628,550 in articipation of the taxes of 1858. Of this large amount, the sum of \$2,400, 000 has been made payable in the four months from September to January. The law requires that the tax books should be placed in the hands of the Receiver of Taxes on the 1st of September, and the operations in the Finance Department have been based on the reasonable expectation that the tax rolls would be conformed and ready for collection, according to the Other amounts have since been paid, which exhaust

of Taxes on the 1st of September, and the operations in the Finance Department have been based on
the rensonable expectation that the tax rolls would
be confirmed and ready for collection, according to the
requirements of the law. After the tax rolls were confirmed by the Supervisors, the taxes extended by
them, the warrants prepared, and most of the books
returned to the Finance Department, the Commissioners of Records made application to the Superme Court
for a mandamus against the Board of Supervisors,
using the name of McSpedon & Baker, as contractors,
in the complaint, for the purpose of compelling the
Supervisors to add \$250,000 to the sum of \$50,000
which they had put in the tax levy. If this application of the Commissioners should be successful, it will
be necessary to re-copy the entire rolls of the twentytwo Wards, and re-adjust the bares against the name
of each individual. The same thing must also be done
in relation to the tax list against ner-residents; and as
the Tax Commissioners have made a separate book the Tax Commissioners have made a separate book for the present year, containing an alphabetical list of

Increase in valuation of real estate of 1878 over 1857. # 16 983, 353
Valuation of personal estate for 1856. 182, 247,944
Valuation of personal estate for 1857. 180, 253, 449 act, chap. 6:7, of the laws of 18:7. The law referred to provides for the appointment by the Board of Su-pervisors of three Commissioners of Taxes, and these Commissioners are to appoint twelve Deputy Tax Commissioners: and the officers thus constituted are

Lemmastoners: and the officers thus constituted are to make all assessments of real and personal estate for the several Wards of the city. In making up the rolls of assessments for the present year, the Commissioners of Taxes have prepared an alphabetical list of all persons assessed for personal property separate from the tax rolls of the several Wards.

There is therefore a service and which shows the There is, therefore, no statement which shows the amount of personal tax in each Ward, as was the case in former years, when the rolls were made up by the Ward Assessors. As it is not practicable to show the decrease in each Ward of personal assessments, the total dimination, therefore, in the whole city is given in the statement referred to always. in the statement referred to above.

in the statement referred to above.

Arcears of Taxes.

In each year large sums are assessed on individuals on account of personal taxes, which are not paid and cannot be collected. The accommulation of arrearages of this character, as shown by a statement of the Receiver of Taxes, which is annexed, marked No. 19, to the let of July, 1857, amounts to the large sum of \$1,545,569.93.

The balance unpaid of the personal tax in the levy of the year 1857, is \$407.217.38. The unpaid personal taxes for years previous to 1857 exceed \$1,900,000, the principal portion of which will never be collected.

The sums unpaid on arrears of personal taxes are not returned to the Barcan of Arcears, but remain in the hands of the Receiver of Taxes, to be collected by him.

The unpaid taxes on real estate are returned by the Receiver of Taxes to the Bureau of Arrows, on the ist day & June, in the year succeeding that in which The amount exturned on the 1st of June last as un-

The amount returned on the 1st of June last as un-paid was \$1.39.001 09. This amount, added to the ar-rearages on the personal max, makes a total deficiency on the levy for the year 18.77 equal to \$1,145.278 47. Statement No. 30, annexed to this report, shows the amount of arrears returned to Augustus Purdy, Clerk of Arrears, from 1843 to 1857, inclusive. The aggre-gate amount of arrears contained in his statement in equal to \$2.309.876 17. equal to \$2,309,870 17.

The collections made by Augustus Pordy, Clerk of

a small portion of the arrears of personal taxes uncollected and uncollectable. The preceding statement of the Receiver of Taxes shows that the total amount of arrearages of personal taxes, including those of non-residents, amounts to the large sum of \$1,545,250 93; of this sum, the Receiver of Taxes considers it probable that not more than one-third will ever be collected, showing that a sum exceeding \$1,000,000 is probably a dead less to the city.

showing that a sum exceeding \$1,000,000 is probably a dead less to the city.

The statements contained in No. 20 were prepared by J. C. Pinckney, from the books kept by him. Appended to the same document is a statement showing the smount of taxes uncollected for the years from 1833 to 1842, inclusive, principally personal tax, and is supposed to be uncollectable. The total amount for these years is \$102,225 16.

Statement No. 21 shows the total amount of the tax levy in each year from 1850 to 1858, both inclusive, and also the tetal amount of arrearages of tax on real and personal estate uncollected on the 1st of June subsequent to the year in which the levy was made. It will be seen by this statement, that the tax levy has increased from \$3,250,189 47 in 1850 to \$3,621,691 31 in 1858, and that the same unpaid at the end of about twelve months after the levy have increased from \$5,621,691 77 in 1850 to \$1,041,367 55 in 1858.

Law Expenses of the Corporation.

Law Expenses of the Corporation.

The sums paid from the Treasury for law expenses for the twelve months preceding the 1st of July, 1838, have been very large. The following sums have been paid for the object named in connection with each amount, viz.

Tetal..... The appropriation of \$10,000 to pay the expenses incurred by Mayor Wood in connection with the litigation in regard to the Metropolitan Police law, &c., was included in the ordinance of the Common Council in

the Tax law of 1858, being one of the items in that law of the arrearages of 1857.

After providing in the Tax law for the payment of \$28,278 % for the salaries of D. D. Conover and his employees in the Street Department, that law provides for the payment of the law expenses of Mr. Conover and the Police Commissioners, as given in the following sections of the Tax law, viz:

And also the further sum of \$13,800 toward defraying the expenses incurred by said Conover in various proceedings at law."

"And also the further sum of \$13,800 toward defraying the expresses incurred by said Conover in various proceedings at law."

"The Controller of said city shall draw his warrant in favor of said Conover to pay himself and each of all his scherdinates for said conover to pay himself and each of all his scherdinates for said conover to pay himself and each of his employees. The Controller shall also draw his warrant in favor of said Conover his the further, sum of \$13,800 to reinhore into for legal expenses incurred in the various proceedings at law arising out of the controller shall also draw his warrant in favor of said Conover his the further, sum of \$13,800 by tax on the exists, resisted presents, subject to beaution according to law, within his said city and county, and to be collected according to law, to be applied trise and deraying the expenses incurred by the licent of Police. In the Metropolitan Police in various proceedings at law, and the said sum to be dislorated upon the order and results of the Treasurer of the said flower of Police.

The Controller did not include in his estimate any portion of the above sum of \$10,350, nor did the Counsel to the Corporation certify the law expenses in any of the three cases above referred to. Payment was made in these cases on the authority of the evernisectiops in the Tax Law, as stated above.

The names of the account of law expenses in the Anditor's report for the quarter ending June 30, 1858, and the names of the several persons to whom the amount allowed in the preceding section for the expenses incurred by Mr. Conover, are given at page 68 of the Anditor's report for the quarter ending June 30, 1858, and the names of the several persons who received the amounts on account of law expenses for the reference of the Commel to the Corporation, is as follows. Viz:

From July 1 to December 3t, 1557, \$3,750 00

EXPENDITURES and Receipts of the City Governments Accounts, from July 1, 1857, to June 50, Expenditures. | Expositions | Expositions | Alpha | 25 00 10,219 86 9,343 01 5,663 40 Raims stound Tompkin's) Square Lamps and Gas. Harism District....

Lamps and GMs.
Lamb and Places.
Law Expenses (D. D. Cenver).
Law Expenses as Metapolitan Police.
Mentures to Major-General Worth.
Markets.
Colleges Free. cities.

cities.

cities.

cities.

cities.

cities.

cities.

cities.

Belldings—construction and 969,440; **45** 65,198 84 Patter Boldings-construction and Fraints.

Reids.

Reids.

Reid Edge Expenses.

Read and Ave. and Arrears of 1857.

Removing Obst'ns in Str'ts and Har. 32,937 58 856 66 955 85

189 00

45,286 97 211 96

27 818 58. 2,762 17 14 500 65 169,700 66

7,206,276 15-104,055 41 749 5-4 155,129 90 44,000 00 18,674 72 42,977 41 1,819 50 76 60

New Reservoit Awarener Sales List 55
Refunded on Assessment Sales 14,893-26
Refunded on Tax Sales 14,893-26
Surrogate a Office 6,890-90
Streets Opening 73,693-92
Streets Opening 73,693-92
Streets Paving Bonds issued 50,990-90
State Mill Tax 21 mill
Redemption of Revenus Bonds 51,18,090-90
Redemption of Assessment Bonds 14,659-49
Redemption of Assessment Bonds 14,659-40
Anni interest on Svers Bonds 140,090-90
Commissioners of Record 30,000-90
Commissioners of Record 30,000-90
Arisenet Property (Soc & Issued) 25,000-90
Judgments (Soc & Issued) 25,856-61

Areans Property (Stock Issued). 29,185 64
New Reservoir (Stock Issued). 230,25
Tempkins Market (Stock Issued). 3, 249 51
Tempkins Market (Stock Issued). 3, 249 51
Tempkins Market (Stock Issued). 3, 249 51
Chilens passed, 1857, legalized by
Legislature. 1857, legalized by
Legislature. 2, 257 69
Pays of Mem. of Com. Commil. 1851, 2, 259 30
Contesting Election, 22d Ward. 200 66
Taxes of 2537 and previous years

Arears of Assessments
Arears of Assessment Section
Coursel Park and Stock, 1887
Letterst and Premium on Stocks.

Bividend on Stock

Totals...... 61 4,032,750 17 814,635,338 82

PREXISOIL VICTORY IN V. ISSOURI.—The St. Louis Democrat claims that, in v. special election for Alder-man in Jefferson City, this uses was made, and the Free-Soil candidate classed. The majority was 3.